

**Illinois Department of Revenue  
Regulations**

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| <b>Title 86 Part 190 Section 190.115 Accounting for the Tax</b> |
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**TITLE 86: REVENUE**

**PART 190  
AUTOMOBILE RENTING USE TAX**

**Section 190.115 Accounting for the Tax**

- a) If the rentor is required or authorized to collect the Automobile Renting Use Tax, then the rentee must pay the tax to the rentor. However, the rentor's failure to collect the tax from the rentee does not prevent the Department of Revenue (the Department) from collecting the tax directly from the rentee whether the rentor's liability to remit tax is to remit it in the form of Automobile Renting Occupation Tax or in the form of Automobile Renting Use Tax. If the rentee rents an automobile from a rentor under lease terms of one year or less but does not pay the Automobile Renting Use Tax to that rentor, the rentee shall pay the Automobile Renting Use Tax directly to the Department.
  
- b) The rentor must remit the Automobile Renting Use Tax he collects to the Department, but first reduces what he must remit in this connection by the Automobile Renting Occupation Tax (if any) which he is required to pay and does pay to the Department in connection with the same automobile rental transaction.

(Source: Amended at \_\_\_ Ill. Reg. \_\_\_\_, effective \_\_\_\_\_)